

19

Nonresident Withholding Exemption Certificate for Partners and Members

590-P

File this form with your partnership or limited liability company (LLC) for their records.

Name

Address (number and street)

Daytime telephone number

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City

State

ZIP code

Type of entity:

Individuals — Social security number

Corporations — California corporation number or F.E.I.N.

Estates and Irrevocable Trusts — F.E.I.N.

Note: Failure to provide your identification number will render this certificate void.

To _____
(Withholding Agent, Partnership or LLC)

Certificate of Previously Reported Income

Under penalties of perjury, I hereby certify that the California source income from the above named partnership or LLC (as shown on Schedule K-1 or other documents provided by the partnership or LLC) for the year(s) _____ was reported as income from California sources on the above named partner's or member's California tax return, tax year 19_____.

Name _____ Title _____

Signature _____ Date _____

For Privacy Act Notice, see form FTB 1131 (individuals only).

General Information

References in these instructions are to the California Revenue and Taxation Code (R&TC).

A Purpose of Form

Use Form 590-P to obtain an exemption from withholding on distributions of a partnership's or LLC's prior year income made to domestic (nonforeign) nonresident partners or members. If the income represented by this distribution has been reported on the partner's or member's California return as income from California sources, the partner or member should file Form 590-P with the partnership or LLC. The partnership or LLC will be relieved of the withholding requirements for this partner's or member's share of this distribution if they relied in good faith on a completed and signed Form 590-P.

Do not use Form 590-P if you are a:

- **foreign (non-U.S.) partner or member. There is no provision under R&TC Section 18666 to allow an exemption from withholding for a foreign partner or member; or**
- **partner or member who is a resident of California or a partner or member that has a permanent place of business in California. You should use Form 590, Nonresident Withholding Exemption Certificate.**

B Law

R&TC Section 18662 and the related regulations, require withholding of income or franchise tax by partnerships and LLCs when distributions of money or

property which represent California source income are made to partners or members who are domestic nonresidents of California.

Distributions subject to withholding include, but are not limited to, distributions which represent current year income or prior year income which should have been but was not previously reported as income from California sources on the partner's or member's California return. However, no withholding is required if distributions of California source income to the partner or member are \$1,500 or less during the calendar year. For more information on partnership and LLC withholding, get FTB Pub. 1017, Nonresident Withholding – Partnership Guidelines.

Specific Instructions

Partnership and LLC. Keep Form 590-P for your records. Do not send this form to the Franchise Tax Board unless it has been specifically requested. This form should be used for each distribution or it may be completed by the partners or members annually.

For more information contact:

**Franchise Tax Board
Withhold at Source Unit
P.O. Box 651
Sacramento, CA 95812-0651**

**Telephone: (916) 845-4900
FAX: (916) 845-4831**